



Quarterly Summary of State and Local Tax Revenue

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Taxes collected by State and local governments in the United States totaled \$85.1 billion during the 12 months ended with March 1970. This reflects an increase of \$9.7 billion, or 12.8 percent from a year earlier. State taxes amounted to \$46.3 billion, or 14.9 percent more than in the twelve months ended with March 1969. The yield of locally imposed taxes rose 10.4 percent to \$38.8 billion. Following is a summary by type of tax.

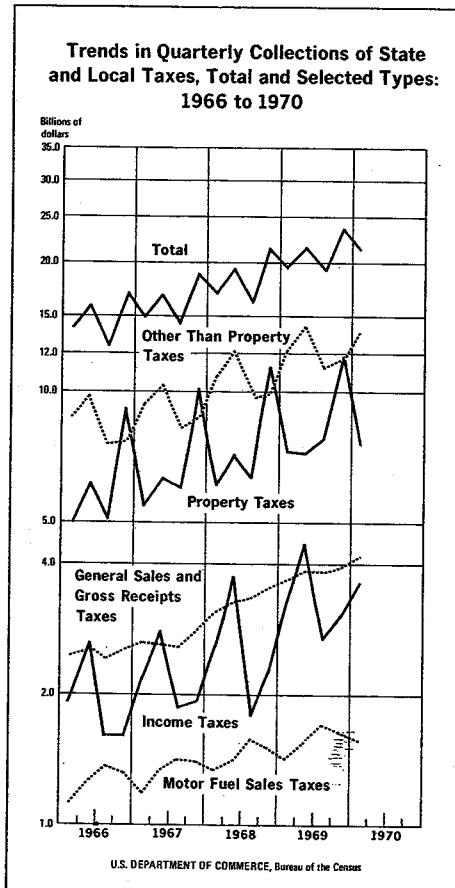
Type of tax	Amount (in millions of dollars) 12 months ended with March		Per- cent in- crease
	1970	1969	
Total.....	85,088	75,422	12.8
Property.....	34,312	31,448	9.1
Other than property.....	50,776	43,974	15.5
General sales and gross receipts.....	15,676	13,709	14.3
Motor fuel sales.....	6,119	5,569	9.9
Individual income.....	10,429	8,451	23.4
Motor vehicle and operators' licenses..	2,920	2,696	8.3
Corporation net income	3,495	2,891	20.9
All other.....	12,137	10,658	13.9

During the first quarter of calendar 1970, collections of State and local taxes amounted to \$21.2 billion. As compared with the corresponding quarter of 1969, this indicates a rise of \$2.3 billion, or 11.2 percent, with State tax revenue up 11.2 percent and local taxes up 12.9 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1966.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1969 and State Government Finances in 1969. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1967-68.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (58 percent in fiscal 1967-68) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1970 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1970:										
1st quarter.....	21,242	12,627	8,615	7,548	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,644
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
12 MONTHS ENDING										
March 1970.....	85,088	46,334	38,754	34,312	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1968-69 and earlier years. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1970, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1966 ¹	Collections, 12 months ended March			Area	Area population, 1966 ¹	Collections, 12 months ended March							
		1970	1969	Percent change			1970	1969	Percent change					
ALABAMA														
Jefferson County.....	642,600	37.3	35.5	5.1	Honolulu city.....	589,900	62.2	59.5	4.5					
Mobile County.....	330,200	15.9	15.1	5.3										
ARIZONA														
Maricopa County.....	838,100	132.9	125.1	6.2	Chicago SMSA.....	6,711,400	1,374.7	1,327.2	3.6					
Pima County.....	314,800	60.2	55.2	9.1	Cook County.....	5,400,000	1,067.9	1,059.8	-2.9					
CALIFORNIA					Du Page County.....	400,700	110.6	60.6	82.5					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,171,400	318.4	289.5	10.0	Kane County.....	243,000	48.8	45.4	7.5					
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,814,500	1,843.1	1,701.3	8.3	Lake County.....	342,900	81.8	72.9	12.2					
San Bernardino-Riverside-Ontario SMSA.....	1,044,500	261.4	243.9	7.2	McHenry County.....	99,000	21.5	8.1	165.4					
Riverside County.....	415,600	108.0	101.1	6.8	Will County.....	225,800	44.1	40.4	9.2					
San Bernardino County.....	628,900	153.4	142.8	7.4										
San Diego SMSA (San Diego County).....	1,188,000	238.0	220.6	7.9	ILLINOIS									
San Francisco-Oakland SMSA.....	2,967,100	942.5	851.3	10.7	Chicago SMSA.....	1,023,800	2,206.0	2,186.9	10.2					
Alameda County.....	1,030,400	296.9	274.1	8.3	Boone County.....	29,600	4.8	(NA)	(NA)					
Contra Costa County.....	514,400	168.5	162.6	3.6	Hamilton County.....	44,700	8.1	7.6	6.6					
Marin County.....	188,600	59.3	57.3	3.5	Hancock County.....	30,600	4.7	2.5	88.0					
San Francisco city.....	714,600	243.2	205.8	18.2	Hendricks County.....	47,300	6.9	5.6	23.2					
San Mateo County.....	519,100	174.6	151.5	15.2	Johnson County.....	745,700	162.5	152.1	6.8					
Other counties:					Marion County.....	39,000	7.2	4.0	80.0					
Fresno.....	414,300	93.7	84.6	10.8	Morgan County.....	37,300	(NA)	(NA)	(NA)					
Kern.....	325,200	89.0	87.7	1.5	Shelby County.....	523,900	139.1	122.6	13.5					
Sacramento.....	597,700	128.5	130.0	-1.2										
Santa Clara.....	929,800	271.4	245.8	10.4	INDIANA									
COLORADO														
Denver SMSA.....	1,071,800	221.8	192.6	15.2	Indianapolis SMSA.....	273,600	64.3	58.3	10.3					
Adams County.....	153,100	30.4	19.7	54.3	Boone County.....	273,600	64.3	58.3	10.3					
Arapahoe County.....	130,100	29.0	26.1	11.1	Hamilton County.....	273,600	64.3	58.3	10.3					
Boulder County.....	101,600	22.0	21.1	4.3	Hancock County.....	30,600	4.7	2.5	88.0					
Denver city.....	489,100	101.0	93.8	7.7	Hendricks County.....	47,300	6.9	5.6	23.2					
Jefferson County.....	197,900	39.4	31.9	23.5	Johnson County.....	745,700	162.5	152.1	6.8					
CONNECTICUT														
Fairfield County.....	757,600	213.2	192.2	10.9	Marion County.....	745,700	162.5	152.1	6.8					
Hartford County.....	781,300	205.2	184.2	11.4	Morgan County.....	39,000	7.2	4.0	80.0					
New Haven County.....	707,200	170.1	151.8	12.1	Shelby County.....	523,900	139.1	122.6	13.5					
DELAWARE														
New Castle County.....	356,500	36.8	33.9	8.6	IOWA									
DISTRICT OF COLUMBIA														
Washington, D.C.-Md.-Va. SMSA.....	2,612,400	2497.3	2426.1	16.7	Sedgwick County.....	356,200	73.3	70.7	3.7					
Washington, D.C.....	806,000	123.2	120.5	2.2	KENTUCKY									
Montgomery County, Md.....	440,300	118.0	97.2	21.4	(See also Ohio)									
Prince Georges County, Md.....	555,000	107.1	82.3	30.1	Louisville, Ky.-Ind. SMSA.....	783,600	284.0	259.2	41.9					
Alexandria city, Va.....	106,400	19.3	15.1	27.8	Jefferson County, Ky.....	662,400	72.0	44.8	60.7					
Arlington County, Va.....	179,700	32.0	28.2	13.5	Clark County, Ind.....	67,400	(NA)	(NA)	(NA)					
Fairfax city, Va.....	(3)	(NA)	(NA)		Floyd County, Ind.....	53,800	5.4	5.9	-8.5					
Fairfax County, Va.....	405,500	73.8	63.9	15.5	LOUISIANA									
Falls Church city, Va.....	(3)	2.2	2.0	10.0	New Orleans SMSA.....	1,041,000	276.7	282.9	-7.5					
Loudoun County, Va.....	34,000	4.6	(NA)	(NA)	Jefferson Parish.....	288,800	32.7	30.1	8.6					
Prince William County, Va.....	85,500	12.1	9.4	28.7	New Orleans city.....	648,900	34.1	43.3	-21.2					
FLORIDA					St. Bernard Parish.....	45,700	(NA)	(NA)	(NA)					
Miami SMSA (Dade County).....	1,080,600	201.6	183.7	9.7	St. Tammany Parish.....	57,600	3.6	3.4	5.9					
Tampa-St. Petersburg SMSA.....	877,800	122.8	210.1	21.0	MARYLAND									
Hillsborough County.....	447,000	63.1	57.0	10.7	(See also District of Columbia)									
Pinellas County.....	430,800	59.7	(NA)	(NA)	Baltimore SMSA.....	1,963,800	2,312.2	2,289.7	7.8					
Other counties:					Anne Arundel County.....	260,000	32.9	30.2	8.9					
Broward.....	464,400	84.1	76.0	10.7	Baltimore city.....	923,500	153.6	147.5	4.1					
Duval (Jacksonville city).....	499,200	52.4	52.0	2.7	Carroll County.....	565,100	94.3	91.7	2.8					
Orange.....	307,300	35.9	33.3	7.8	Harford County.....	63,300	12.4	6.5	90.8					
GEORGIA					Howard County.....	102,800	13.0	7.8	66.7					
Atlanta SMSA.....	1,252,000	217.9	178.8	21.9	49,100	(NA)	(NA)	(NA)	(NA)					
Clayton County.....	73,600	9.8	9.1	7.7	MASSACHUSETTS									
Cobb County.....	165,500	18.7	16.5	13.3	Boston ⁴	3,226,600	926.4	819.9	13.0					
De Kalb County.....	340,300	48.7	36.9	32.0	Essex County.....	614,900	145.2	128.5	13.0					
Fulton County.....	616,300	135.3	112.3	20.5	Middlesex County.....	1,321,400	358.4	321.7	11.4					
Gwinnett County.....	56,300	5.4	4.0	35.0	Norfolk County.....	575,900	165.2	143.5	15.1					
Other counties:					Suffolk County.....	714,400	257.6	226.2	13.9					
Genesee.....					MICHIGAN									
Kent.....					Detroit SMSA.....	4,060,700	897.9	798.1	12.5					
Macomb County.....					Macomb County.....	553,100	129.6	108.7	19.2					
Oakland County.....					Oakland County.....	803,000	203.6	177.7	14.6					
Wayne County.....					Wayne County.....	2,704,600	564.7	511.7	10.4					

See footnotes at end of table.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1970,
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1966 ¹	Collections, 12 months ended March			Area	Area population, 1966 ¹	Collections, 12 months ended March		
		1970	1969	Percent change			1970	1969	Percent change
MINNESOTA									
Minneapolis-St. Paul SMSA.....	1,615,500	2,369.5	2,299.7	23.3	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,350,300	213.9	194.8	9.8
Anoka County.....	127,200	(NA)	(NA)	(NA)	Clermont County, Ohio.....	90,200	10.3	9.4	9.6
Dakota County.....	108,200	26.1	8.3	214.5	Hamilton County, Ohio.....	913,700	174.4	160.6	8.6
Hennepin County.....	881,800	226.6	188.9	20.0	Warren County, Ohio.....	80,600	8.0	7.4	8.1
Ramsey County.....	431,500	86.5	72.6	19.1	Boone County, Ky.....	26,000	5.4	2.0	170.0
Washington County.....	66,800	11.0	11.6	-5.2	Campbell County, Ky.....	87,900	6.6	6.7	-1.5
					Kenton County, Ky.....	122,300	8.9	7.8	14.1
					Dearborn County, Ind.....	29,000	0.3	0.9	-66.7
MISSOURI									
Kansas City, Mo.-Kans. SMSA.....	1,200,200	222.6	2178.2	24.9	Cleveland SMSA.....	2,042,000	480.4	440.0	9.2
Cass County, Mo.....	40,600	1.4	(NA)	(NA)	Cuyahoga County.....	1,732,000	422.3	385.3	9.6
Clay County, Mo.....	105,300	18.4	16.1	14.3	Geauga County.....	58,100	11.1	9.5	16.8
Jackson County, Mo.....	641,800	106.7	76.3	39.8	Lake County.....	179,000	35.3	34.3	2.9
Platte County, Mo.....	27,700	5.0	4.2	19.0	Medina County.....	72,900	11.7	10.9	7.3
Johnson County, Kans.....	191,100	52.2	44.6	17.0	Columbus SMSA.....	853,800	153.2	285.5	79.2
Wyandotte County, Kans.....	193,700	38.9	35.7	9.0	Delaware County.....	38,900	6.0	5.3	13.2
St. Louis, Mo.-Ill. SMSA.....	2,267,800	377.1	337.2	11.8	Franklin County.....	775,900	142.3	75.6	88.2
Franklin County, Mo.....	50,900	6.3	5.4	16.7	Pickaway County.....	39,000	4.9	(NA)	
Jefferson County, Mo.....	85,400	10.8	6.7	61.2	Dayton SMSA.....	804,800	137.1	107.6	27.4
St. Charles County, Mo.....	75,100	10.9	9.7	12.4	Greene County.....	112,600	13.5	18.1	-25.4
St. Louis city, Mo.....	692,100	82.7	81.3	1.7	Miami County.....	81,400	10.1	12.1	-16.5
St. Louis County, Mo.....	849,500	182.4	160.0	14.0	Montgomery County.....	576,400	109.6	73.9	48.3
Madison County, Ill.....	244,100	46.1	40.8	13.0	Prelle County.....	34,400	3.9	3.5	11.4
St. Clair County, Ill.....	270,700	37.9	33.3	13.8	Other counties:				
					Lucas.....	474,500	87.5	70.5	24.1
NEBRASKA					Mahoning.....	298,300	46.7	(NA)	(NA)
Douglas County.....	372,600	77.3	67.9	13.8	Stark.....	355,600	45.0	45.7	-1.5
					Summit.....	540,000	101.4	80.7	25.7
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,870,400	530.9	492.4	7.8	Oklahoma County.....	483,600	65.8	54.6	20.5
Essex County.....	978,700	278.2	262.9	5.8	Tulsa County.....	368,200	52.8	53.1	-0.6
Morris County.....	345,900	107.0	99.6	7.4	OREGON				
Union County.....	545,800	145.7	129.9	12.2	Portland, Oreg.-Wash. SMSA.....	915,800	179.5	180.6	-0.6
Paterson-Clifton-Passaic SMSA.....	1,316,700	337.3	308.7	9.3	Clackamas County, Oreg.....	146,100	13.5	28.6	-52.8
Bergen County.....	865,700	235.8	211.4	11.5	Multnomah County, Oreg.....	534,900	119.9	113.5	5.6
Passaic County.....	451,000	101.5	97.3	4.3	Washington County, Oreg.....	126,100	30.3	25.9	17.0
Other counties:					Clark County, Wash.....	108,700	15.8	12.6	25.4
Hudson.....	618,600	137.9	138.2	-0.3	PENNSYLVANIA				
Mercer.....	300,400	76.1	71.6	6.3	Philadelphia, Pa.-N.J. SMSA.....	4,716,000	677.4	601.7	12.6
Middlesex.....	519,600	127.3	118.9	7.1	Bucks County, Pa.....	355,000	56.6	50.3	12.5
Monmouth.....	411,400	110.4	94.3	17.1	Chester County, Pa.....	233,500	38.2	35.1	8.8
					Delaware County, Pa.....	588,400	103.3	91.4	13.0
NEW MEXICO					Montgomery County, Pa.....	588,600	112.9	82.5	36.8
Bernalillo County.....	286,800	33.3	32.5	2.5	Philadelphia city, Pa.....	2,042,400	198.6	185.7	6.9
					Burlington County, N.J.....	291,200	52.1	47.8	9.0
NEW YORK					Camden County, N.J.....	441,100	88.1	82.1	7.3
Buffalo SMSA.....	1,323,500	277.3	257.5	7.7	Gloucester County, N.J.....	155,800	27.6	26.8	3.0
Erie County.....	1,088,200	230.3	212.4	8.4	Pittsburgh SMSA.....	2,375,100	331.8	285.2	16.3
Niagara County.....	235,300	47.0	45.1	4.2	Allegheny County.....	1,600,600	258.0	220.8	17.2
New York SMSA.....	11,457,500	3,097.5	3,179.4	-2.6	Beaver County.....	202,500	23.0	18.5	24.3
Nassau County.....	1,412,800	561.7	501.3	12.0	Washington County.....	212,400	17.9	16.5	8.5
New York City.....	8,019,100	1,818.2	2,051.4	-11.4	Westmoreland County.....	359,600	32.2	29.4	9.5
Rockland County.....	194,700	69.6	62.9	10.7	Other counties:				
Suffolk County.....	960,100	325.9	280.2	16.3	Berks.....	288,500	31.6	28.7	10.1
Westchester County.....	870,800	322.1	283.6	13.6	Erie.....	254,800	47.2	39.6	19.2
Rochester SMSA.....	818,000	177.7	175.9	1.0	Lancaster.....	292,400	24.8	21.2	17.0
Livingston County.....	50,500	9.0	8.1	11.1	Luzerne.....	341,600	30.1	23.4	28.6
Monroe County.....	655,600	148.3	148.7	-0.3	RHODE ISLAND				
Orleans County.....	37,700	5.4	6.1	11.5	Providence-Pawtucket-Warwick ⁵	742,200	138.7	117.2	18.3
Wayne County.....	74,200	15.0	13.0	15.4	Bristol County.....	42,300	8.8	7.2	22.2
Other counties:					Kent County.....	131,400	23.7	20.9	13.4
Albany.....	286,600	53.8	46.7	15.2	Providence County.....	568,500	106.2	89.1	19.2
Oneida.....	282,000	42.0	44.9	-6.5	TENNESSEE				
Onondaga.....	457,800	91.3	86.0	6.2	Knox County.....	271,000	27.2	25.3	7.5
					Nashville-Davidson.....	439,600	50.2	47.6	5.5
NORTH CAROLINA					Shelby County.....	698,000	83.9	75.7	10.8
Mecklenburg County.....	321,500	44.8	54.4	-17.6					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1970, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1966 ¹	Collections, 12 months ended March			Area	Area population, 1966 ¹	Collections, 12 months ended March		
		1970	1969	Percent change			1970	1969	Percent change
TEXAS									
Dallas SMSA.....	1,366,500	239.5	213.6	12.1	VIRGINIA (See also District of Columbia)				
Collin County.....	52,900	4.3	4.7	-8.5	Norfolk city.....	300,700	24.4	20.3	20.2
Dallas County.....	1,163,300	222.1	199.0	11.6	WASHINGTON (See also Oregon)				
Denton County.....	67,600	6.3	4.7	34.0	Seattle-Everett SMSA.....	1,221,300	233.2	197.0	18.4
Ellis County.....	45,100	3.6	3.2	12.5	King County.....	1,014,100	199.4	171.5	16.3
Kaufman County.....	31,400	2.4	1.6	50.0	Snohomish County.....	207,200	33.8	25.5	32.5
Rockwall County.....	6,200	0.8	0.4	100.0	Other counties:				
Houston SMSA.....	1,744,100	319.0	286.3	11.4	Pierce.....	357,800	41.1	37.1	10.8
Brazoria County.....	94,000	26.8	18.3	46.4	Spokane.....	263,200	30.5	29.3	4.1
Fort Bend County.....	48,400	7.9	5.3	49.1	WEST VIRGINIA				
Harris County.....	1,536,800	273.8	254.9	7.4	Kanawha County.....	239,800	22.3	21.5	3.7
Liberty County.....	31,600	4.6	3.0	53.3	WISCONSIN				
Montgomery County.....	33,300	5.9	4.8	22.9	Milwaukee SMSA.....	1,330,600	364.0	319.5	13.9
San Antonio SMSA.....	831,000	73.9	69.8	5.9	Milwaukee County.....	1,038,500	289.5	256.7	12.8
Bexar County.....	797,200	71.9	68.1	5.6	Ozaukee County.....	44,600	11.6	10.0	16.0
Guadalupe County.....	33,800	2.0	1.7	17.6	Washington County.....	53,700	14.4	9.0	60.0
Other counties:					Waukesha County.....	193,800	48.5	43.8	10.7
El Paso.....	347,300	32.3	33.3	-3.0					
Tarrant.....	598,500	75.7	68.3	10.8					
UTAH									
Salt Lake County.....	438,400	75.6	69.8	8.3					

NA Not available.

¹Population data are estimates as of July 1, 1966, for those areas shown in the Census Bureau report, Series P-25, nos. 401, 404, 407, and 409 (issued in 1968).²Total includes amounts estimated for those areas not reporting.³Population shown for Fairfax County includes data for Fairfax city and Falls Church city.⁴Massachusetts State Economic Area "C."⁵Rhode Island State Economic Area "A."

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QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, First Quarter of 1970 and Prior Periods

State	General sales and gross receipts					Motor fuel sales				
	1st quarter 1970 (thousand dollars)	12-month periods			1st quarter 1970 (thousand dollars)	12-month periods			1st quarter 1970 (thousand dollars)	12-month periods
		Year ended March 1970 (thousand dollars)	Percent change from--	Year ended Dec. 1969		Year ended March 1969	Year ended Dec. 1969	Year ended March 1969		
Alabama.....	52,311	205,863	1.7	8.3	27,632	112,589	1.6	6.0		
Alaska.....	-	-	-	-	1,725	9,791	-0.6	16.2		
Arizona.....	45,458	163,445	5.2	18.7	16,353	64,328	3.0	12.2		
Arkansas.....	25,882	107,441	0.8	5.9	16,778	74,095	1.1	6.5		
California.....	507,491	1,745,553	5.5	8.9	156,598	663,793	1.6	10.0		
Colorado.....	30,887	136,155	3.9	14.3	16,314	68,196	5.9	21.6		
Connecticut.....	71,617	219,236	12.4	27.5	23,916	93,343	4.8	15.7		
Delaware.....	-	-	-	-	4,127	18,116	1.5	8.1		
District of Columbia ¹	18,599	66,894	2.7	25.2	3,928	16,838	-1.3	3.5		
Florida.....	177,635	621,705	0.1	17.6	58,505	221,955	1.9	9.6		
Georgia.....	83,529	331,852	2.0	11.4	37,534	152,411	2.1	9.5		
Hawaii.....	41,780	157,915	4.5	21.8	4,298	17,240	-0.7	9.5		
Idaho.....	10,075	41,253	2.8	10.2	4,881	26,349	1.1	13.0		
Illinois.....	239,891	978,668	-1.5	0.5	75,230	293,773	6.1	18.8		
Indiana.....	95,804	372,568	1.9	9.6	35,566	156,993	1.4	9.9		
Iowa.....	56,610	222,235	1.5	9.0	24,826	99,582	4.7	6.3		
Kansas.....	37,229	143,476	2.0	5.7	19,012	75,447	8.9	33.4		
Kentucky.....	66,449	266,556	3.1	15.2	24,773	103,348	1.1	6.1		
Louisiana.....	42,074	167,155	1.3	4.1	28,696	118,509	3.5	17.5		
Maine.....	19,708	80,719	4.8	17.7	8,293	35,753	4.5	14.6		
Maryland.....	62,052	214,834	10.0	37.5	26,789	109,985	1.8	7.7		
Massachusetts.....	47,569	173,147	4.1	11.7	34,137	133,300	2.2	5.8		
Michigan.....	207,523	822,250	2.4	5.5	63,303	264,821	1.2	4.3		
Minnesota.....	47,710	190,789	1.3	10.9	20,004	114,930	-3.6	50.8		
Mississippi.....	49,310	217,200	-	23.7	14,995	79,452	2.4	11.5		
Missouri.....	112,644	331,469	14.2	17.8	28,008	118,537	3.4	11.9		
Montana.....	-	-	-	-	6,028	28,241	3.8	16.3		
Nebraska.....	17,421	66,766	-1.2	-8.1	13,238	57,961	3.4	4.2		
Nevada.....	14,561	51,781	7.5	25.4	5,691	23,107	5.3	13.5		
New Hampshire.....	-	-	-	-	5,518	23,165	6.7	8.4		
New Jersey.....	71,015	277,717	2.8	2.0	48,030	195,745	1.9	9.0		
New Mexico.....	19,953	83,407	-	7.4	8,537	37,608	-2.1	-3.8		
New York.....	257,734	1,012,035	7.8	44.8	102,718	374,820	2.6	12.0		
North Carolina.....	64,964	259,146	2.5	10.6	48,826	198,884	6.6	26.9		
North Dakota.....	11,440	39,978	5.3	12.4	3,728	20,819	10.3	28.0		
Ohio.....	156,109	654,340	1.2	7.7	75,842	316,197	-1.0	5.2		
Oklahoma.....	23,658	91,589	-1.4	-0.6	21,354	89,647	0.9	7.7		
Oregon.....	-	-	-	-	13,217	63,707	-	0.2		
Pennsylvania.....	249,149	927,930	1.0	6.5	80,165	324,644	0.9	7.0		
Rhode Island.....	20,256	75,778	2.5	9.4	6,850	27,301	2.4	9.2		
South Carolina.....	48,900	178,431	8.6	32.2	20,916	85,716	2.0	7.3		
South Dakota.....	13,707	44,156	11.2	31.6	4,244	22,885	3.3	12.8		
Tennessee.....	60,642	240,328	1.8	7.7	30,260	128,234	0.4	56.4		
Texas.....	142,082	503,678	5.8	49.5	77,997	302,045	4.1	8.8		
Utah.....	24,606	85,410	9.3	33.6	8,518	36,152	4.6	18.9		
Vermont.....	4,721	12,987	(2)	(2)	3,986	16,300	4.6	11.6		
Virginia.....	53,349	214,131	-1.2	13.3	36,668	149,799	5.5	9.5		
Washington.....	138,097	545,538	1.1	6.2	31,516	137,137	1.9	5.5		
West Virginia.....	47,255	170,434	5.7	7.2	10,154	49,398	-2.6	-3.6		
Wisconsin.....	79,935	195,204	34.7	12.8	29,601	128,592	1.4	6.4		
Wyoming.....	7,376	30,548	1.3	6.3	4,018	18,166	4.8	15.6		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1970
and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter 1970 (thousand dollars)	12-month periods			1st quarter 1970 (thousand dollars)	12-month periods		
		Year ended March 1970 (thousand dollars)	Percent change from--			Year ended March 1970 (thousand dollars)	Year ended Dec. 1969	Year ended March 1969
Alabama.....	28,670	3111,973	-3.1	6.7	7,146	25,779	5.9	3.2
Aleska.....	8,856	31,056	7.0	24.8	1,269	5,635	11.7	22.7
Arizona.....	14,132	60,277	4.4	33.1	2,877	16,800	-16.6	-25.2
Arkansas.....	11,524	41,814	3.5	8.6	7,461	29,161	2.9	16.4
California.....	123,556	1,150,684	1.8	4.5	203,252	265,977	5.1	6.8
Colorado.....	24,143	129,075	0.2	23.6	10,838	23,831	4.7	8.6
Connecticut.....	531	706	(4)	(4)	7,344	39,181	2.6	22.9
Delaware.....	17,083	65,589	3.0	10.7	3,066	11,301	4.5	15.6
District of Columbia ¹	20,782	79,772	6.1	30.6	9,325	11,893	44.4	47.6
Florida.....	-	-	-	-	9,434	139,751	1.2	10.5
Georgia.....	37,715	160,935	4.9	22.2	12,194	35,002	3.5	8.7
Hawaii.....	25,287	100,417	4.6	22.6	-	-	-	-
Idaho.....	9,395	37,785	5.9	24.7	6,463	15,477	-3.3	3.5
Illinois.....	185,705	396,989	(4)	(4)	86,433	227,091	-3.3	46.2
Indiana.....	49,896	197,909	3.0	15.5	31,513	49,712	-11.3	-2.6
Iowa.....	36,511	115,353	5.0	16.7	57,261	79,931	8.6	8.9
Kansas.....	20,814	78,126	2.4	23.1	22,672	34,021	1.4	3.3
Kentucky.....	24,963	116,623	1.9	13.5	16,502	31,616	6.0	26.1
Louisiana.....	10,205	48,480	2.5	10.9	7,415	26,533	23.6	36.5
Maine.....	6,055	11,853	(4)	(4)	9,825	14,436	6.1	1.6
Maryland.....	118,061	379,821	514.9	513.9	26,695	61,750	3.6	47.9
Massachusetts.....	148,724	511,192	5.4	20.2	15,494	50,832	4.5	23.2
Michigan.....	136,498	458,043	8.1	19.8	56,320	111,818	-12.0	-3.1
Minnesota.....	96,366	341,538	4.2	22.0	35,641	61,379	-3.5	-2.4
Mississippi.....	12,941	39,569	25.5	199.3	2,394	15,999	5.8	24.3
Missouri.....	40,427	3165,439	2.0	6.6	27,795	70,290	4.2	14.2
Montana.....	10,788	37,110	6.6	21.3	3,672	8,837	4.3	11.4
Nebraska.....	14,561	43,628	12.8	15.0	17,037	21,711	101.8	89.0
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	367	2,994	1.3	14.3	6,739	13,498	7.7	21.2
New Jersey.....	5,409	15,859	5.1	24.1	50,227	134,483	3.2	16.1
New Mexico.....	10,519	37,608	15.0	106.0	5,335	10,056	-36.7	-33.3
New York.....	658,249	2,506,434	-0.5	15.4	93,600	5243,614	30.5	56.7
North Carolina.....	69,684	270,509	3.2	12.3	53,293	64,717	23.3	26.5
North Dakota.....	5,127	14,903	4.3	9.7	12,089	15,620	18.4	28.3
Ohio.....	-	-	-	-	14,704	159,180	1.1	6.6
Oklahoma.....	11,404	49,759	0.8	5.8	45,820	65,259	4.1	9.6
Oregon.....	51,587	223,884	3.0	15.0	12,024	47,063	3.7	13.1
Pennsylvania.....	-	-	-	-	12,588	87,949	-28.2	-26.3
Rhode Island.....	3,969	12,507	(4)	(4)	7,585	13,132	7.9	1.1
South Carolina.....	20,712	97,818	3.6	19.9	1,858	17,234	-23.5	5.8
South Dakota.....	-	-	-	-	5,567	13,385	30.4	26.8
Tennessee.....	2,500	11,526	-0.2	-8.9	20,989	64,806	7.1	5.3
Texas.....	-	-	-	-	25,833	163,697	1.2	8.9
Utah.....	11,307	61,281	0.8	27.4	6,521	10,368	3.8	4.5
Vermont.....	10,503	41,258	9.2	45.7	5,699	11,944	4.6	3.7
Virginia.....	65,455	278,391	-6.7	5.4	19,459	66,307	10.3	13.5
Washington.....	-	-	-	-	33,691	49,865	15.6	20.5
West Virginia.....	9,528	34,899	6.7	6.5	4,916	32,560	12.1	20.7
Wisconsin.....	130,186	492,532	0.2	5.4	19,844	70,365	0.6	5.8
Wyoming.....	-	-	-	-	3,531	10,412	6.9	11.3

- Represents zero or rounds to zero. NA Not available.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

June 1, 1969. ³Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

⁴New tax; for Connecticut, tax on capital gains, effective July 1, 1969; for Illinois, effective July 31, 1969; for Maine, effective July 1, 1969; for Rhode Island, tax on investment income, effective January 1, 1969. ⁵Data shown incorporate revision of amounts previously reported.

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.